

Gloucestershire County Council 2022-23 Internal Audit Progress Report - January 2023

Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Quarter	Comments
<b>Completion of 2021-22 Work</b>									
1	C/F		Adult Services	Section 117 Placements	Assurance	High	Final Report Issued	Draft Report Issued	Final report issued June 2023.
2	C/F	1 to 4	Children's Services	Panel Arrangements	Assurance	Medium	Final Report Issued	Draft Report Issued	Final report issued June 2023.
3	C/F	1 to 4	Children's Services	Transition from Children's to Adults Services including Costs	Assurance	High	Draft Report Issued	Draft Report Issued	Delays in agreeing final report.
4	C/F	4	Children's Services	Youth Offending Service	Assurance	High	Final Report Issued	Draft Report Issued	Final report issued June 2023.
5	C/F		Council Wide	Cyber Security	Assurance	High	Field Work Started	Field Work Started	Finalisation delayed due to loss of key member of staff.
<b>Completion of 2022-23 Work</b>									
6	1	2 to 3	Children's	Information Requests into Children's Services	Assurance	High	Field Work Started	Field Work Started	Debrief meeting in July.
7	1	2 to 3	Corporate Resources	Estate Hazard Management Compliance	Assurance	High	Field Work Started	Field Work Started	
8	NEW	2 to 3	Children's	Financial Risk of Academisation of Schools	Assurance	High	Field Work Started	Field Work Started	Split into two tranches of work. This is tranche one.
9	2	2 to 3	Children's	Foster Carer Bandings and Payments	Assurance	Medium	Field Work Started	Field Work Started	
10	2	3	Children's	Housing funded by Section 17	Assurance	Medium	Field Work Started	Planned	
11	2	3	Community Safety	Gloucestershire Fire and Rescue (GFRS) Expenses	Assurance	High	Field Work Started	Planned	Work in progress
12	2	2 to 3	Corporate Resources	Data Analytics	Assurance	High	Field Work Started	Field Work Started	Work in progress
13	2	TBC	Economy, Environment, and Infrastructure	Highways – Value for Money Review of a Key Supplier Contract	Assurance	High	Field Work Started	Planned	Risk assessment update and audit need under review with management.
14	2	2 to 3	Economy, Environment, and Infrastructure	Traffic Signals Asset Management and Replacement – Follow Up	Assurance	High	Field Work Started	Field Work Started	
15	3	3	Adults	Deaths and Discharges	Assurance	High	Field Work Started	Field Work Started	
16	3	4	Adults	Direct Payments	Assurance	High	Deferred	Planned	Deferred until 2023-24
17	3	4	Corporate Resources	Business Service Centre (BSC) Payroll Processes	Assurance	High	Field Work Started	Field Work Started	
18	3	3	Economy, Environment, and Infrastructure	Financial Controls over Waste Recycling and Trading	Assurance	High	Field Work Started	Planned	Work in progress
19	4	4	Adults	Adult Social Care Debt Collection	Assurance	High	Field Work Started	Planned	This activity is owned by both Adults and Corporate Resources.
20	4	4	Adults	Electronic Call Monitoring	Assurance	High	Field Work Started	Planned	
21	4	4	Children's	Due Diligence Quality Assurance Reviews	Assurance	Medium	Field Work Started	Planned	
22	4	4	Economy, Environment, and Infrastructure	Supporting Families - Claim Two	Assurance	Medium	Final Report Issued	Planned	Grant review.
<b>Work Planned for Throughout 2022-23</b>									
23		1 to 4	Economy, Environment, and Infrastructure	Fleet Management Project	Assurance	Medium	Ongoing	Ongoing	ARA attendance and input through Fleet Project Steering Board in year.
<b>Work Planned for 2023-24</b>									
24	1	4	Adults	Use of LiquidLogic	Assurance	Medium	Planned		
25	1	1	Adults	Community Capacity Grant	Assurance	Medium	Final Report Issued		Grant review.
26	1	1	Adults	Covid 19 Test and Trace Service Support	Assurance	Medium	Field Work Started		Grant review.
27	1	1	Adults	Contain Outbreak Management Fund (COMF)	Assurance	Medium	Field Work Started		Grant review.
28	2		Adults	Disabled Facilities Grant	Assurance	Medium	Planned		Grant review.
29	TBC		Adults	Small value contracts within Prevention, wellbeing and Communities (PWC)	Assurance	Medium	Planned		To look at contracts below the value of £15,000.
30	TBC		Adults	Liberty Protection Safeguards	Assurance	High	Not Required		Deprivation of Liberty Safeguards (DoLS) was due to be replaced with Liberty Protection Safeguards (LPS), but this has been put on hold by central Government. Discussion ongoing re DoLS.
31	TBC		Adults	Direct Payments	Assurance	High	Planned		
32	2		Adults	Gloucester Industrial Services (GIS)	Assurance	High	Planned		To be confirmed depending on the position of independent reviews of service.

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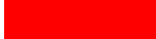
Ref	Plan Quarter	Actual Quarter	Dept.	Audit	Comment	Risk	Status Now	Status Last Quarter	Comments
33	2		Adults	Care homes, nursing homes or home care	Assurance	High	Planned		To review either care homes, nursing homes or home care.
34	2		Adults	Voids within Order of St. Johns (OSJ) homes	Assurance	High	Planned		A set number of places are paid for within OSJ homes. This review will look at monitoring places paid for and not used and ensuring that steps are taken to try to use these places prior to others.
35	3		Adults	In-house Learning Disability provision	Assurance	High	Planned		Establishment audit with a review of any central monitoring undertaken.
36	3		Adults	Care Assessments	Assurance	High	Planned		To ensure that care assessments are carried out within the frequency prescribed by the Care Act.
37	3		Adults	Blue badges	Assurance	High	Planned		To look at the effectiveness in the controls within the blue badge system.
38	3		Adults	Amenity Funds Follow-up	Assurance	Medium	Planned		Follow-up of findings from 2022-23 review.
39	4		Adults	Care Cap	Assurance	High	Planned		A cap on individuals' contributions towards care is to be introduced (currently delayed until October 2025). This review will consider the progress being made to ensure that the Council will be prepared.
40	4		Adults	Public Health Enhanced Services	Assurance	Medium	Planned		A number of services within Public Health are contracted from GPs or pharmacies. This review will consider the payments to providers.
41	4		Adults	Financial Assessments follow-up	Assurance	High	Planned		Follow-up of findings from 2022-23 review.
42	2		Childrens	Supporting Families 1	Assurance	Medium	Planned		Grant review.
43	4		Childrens	Supporting Families 2	Assurance	Medium	Planned		Grant review.
44	TBC		Childrens	High Needs Provision Capital Allocation	Assurance	Medium	Planned		Grant review.
45	1 & 3		Children's Services	Discretionary Payments to Foster Carers	Assurance		Planned		
46	2		Children's Services	Decision-making process for taking children into care	Assurance	Medium	Planned		This audit will review the decision-making process for taking children into care due to budget implications.
47	3		Children's Services	LADO (Local Authority Designated Officer)	Assurance	Medium	Planned		A national review called 'Children with Disabilities and Complex Health Needs Placed in Residential Settings' was undertaken in October 2022. Two key recommendations were made in relation to Allegations Management. This audit will test GCC's resilience around the recommendations that were made as part of the national review.
48	1		Children's Services	Early Help – families in conflict	Consultancy	Medium			The service area is developing a funding bid to deliver a programme of support to families within Early Help. As part of the funding agreement the impact of the intervention has to be evaluated. This consultancy work would be to assist with the development of an impact assessment framework and key performance indicators. Note: the University of Gloucestershire has been approached to partner in this project to undertake the evaluation element of the impact assessment at a cost of £15k. The service area has enquired as to whether ARA could undertake the work if the U of G declines.
49	TBC		Children's Services	Liberty Protection Safeguards	Assurance	High	Not required		See above within Adults

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50	TBC		Children's Services	Direct Payments - Personal Budgets	Assurance		Planned		A Direct Payments follow-up audit to include an additional SLT assurance request, GCC making Direct Payments that are not being spent and having to be recovered subsequently.
51	2		Children's Services	Household Support Fund (HSF)	Assurance	Medium	Planned		The HSF is grant funded and monitored by the Department for Work and Pensions (DWP). This audit will review the effectiveness of the systems in place for administering the central fund.
52	4		Children's Services	Children missing education (CME)	Consultancy	Low	Planned		This work will review the approach to identifying, monitoring and managing this group of children (to include those with Education Health and Care Plans).
53	2		Children's Services	Joint SEND (Special Educational Needs & Disabilities), Social Care and Health placements	Assurance	High	Planned		This audit will provide assurance that the commissioning of placements has taken the child's educational needs into consideration and that there is subsequent monitoring and oversight.
54	3		Children's Services	Due diligence in the QA process for alternative provision (not the alternative provision schools)	Assurance	High	Planned		When children are Children Missing Education (CME) or a decision has been made that education other than a school is appropriate, GCC can either provide a Direct Payment or commission alternative providers. This audit will provide assurance that processes for framework selection and Quality Assurance are consistently applied.
55	3		Children's Services	School movements for Children in Care	Assurance	High	Planned		Children that move at pace and without consultation suffer the most disruption and have the highest impact on the specialist independent schools budget. Persistent absence due to moving schools is another high risk area. This audit will review the effectiveness of the procedures applied to ensure that due process is being followed and consider the effectiveness of relationships between service areas involved in the process.
56	3		Corporate Resources	Legal Value for Money Review	Consultancy	Consultancy	Planned		To review the current provision of Legal Services.
57	TBC		Corporate Resources	Asset Valuation Process	Assurance	High	Planned		To review and assess the process for completing the annual statement of asset valuations which is sent to central government.
58	TBC		Corporate Resources	Direct Award Single Source Contract Authorisation	Assurance	High	Planned		To review and assess the process for authorising direct award single source contracts.
59	1		Corporate Resources	Estate Hazard Management Compliance	Assurance	High	Planned		To review and assess the process for completing the annual statement of Estate Hazard Management Compliance.
60	2		Corporate Resources	Strategic Procurement Controls	Assurance	High	Planned		To review the effectiveness of the controls over strategic procurement.
61	TBC		Corporate Resources	HR Consultancy work	Consultancy	Medium	Planned		To work with an external consultant to provide a management letter outlining the current level of assurance for an area of specific interest to the Director of People and Digital Services.

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62	TBC		Corporate Resources	The Health and Safety Risk Assessment Process	Assurance	Medium	Planned		To review and assess the process used to perform Health and Safety Risk assessments for employees working predominantly at home.
63	3		Corporate Resources	Major IT incident management	Assurance	High	Planned		To review and assess the plans and processes in place to manage a major IT incident.
64	4		Corporate Resources	Service Delivery Efficiency	Assurance	High	Planned		To review the efficiency of IT Service Desk.
65	3		Corporate Resources	Office 365 Lessons Learned	Assurance	Medium	Planned		To review the roll out of Office 365 to establish lessons learned.
66	2		Corporate Resources	Operation of the PMO	Assurance	Medium	Planned		To review and assess the current operation of the PMO.
67	3		Corporate Resources	Legal Value for Money Review	Assurance	Consultancy	Planned		To review the current provision of Legal Services.
68	TBC		Corporate Resources	Annual Governance Statement (AGS)	Assurance	Medium	Planned		To review the robustness of returns that comprise the AGS.
69	TBC		Corporate Resources	Use of Petty Cash and Imprest Bank Accounts.	Assurance	Medium	Planned		To review the use of petty cash and Imprest Bank Accounts.
70	1		Corporate Resources	BSC Payroll Processes	Assurance	High	Planned		To review and assess the processes used in BSC over Payroll.
71	3		Corporate Resources	Disaster Recovery Follow Up	Assurance	High	Planned		To review the progress made to complete the recommendations of the 22-23 GCC IT Disaster Recovery Audit.
72	TBC		Corporate Resources	SAP Replacement Project	Assurance	Medium	Planned		To review the progress and risk mitigations in place within the SAP Replacement Project
73	TBC		Corporate Resources	Corporate Asset Management Plan	Assurance	High	Planned		To review the effectiveness of the delivery of the Corporate Asset Management Plan.
74	TBC		Corporate Resources	Rural Asset Management Plan	Assurance	High	Planned		To review the effectiveness of the delivery of the Rural Asset Management Plan.
75	TBC		Corporate Resources	Temporary and fixed term contract extension process	Assurance	Medium	Planned		Consultancy review to assess the process for extending temporary and fixed term contracts.
76	TBC		Corporate Resources	ICT Backup Arrangements	Assurance	High	Planned		To review and assess the adequacy of the ICT Backup Arrangements
77	2		Corporate Resources	ICT Event Alerting	Assurance	High	Planned		To review and assess the adequacy of ICT Event Alerting
78	TBC		Corporate Resources	ICT Strategic Plan Delivery	Assurance	High	Planned		To review and assess the delivery of the ICT Strategic Plan
79	TBC		Council Wide	Agile Working	Assurance		Planned		Council wide review of the effectiveness of Agile working.
80	All		Corporate Resources	Pensions Administration	Assurance	Medium	Planned		To review the revised processes with specific items to be called off each quarter.
81	3	4	Economy, Environment, and Infrastructure	Road Safety Improvements	Assurance	High	Planned		To review the effectiveness of recent delivery of road safety improvements.
82	3	4	Economy, Environment, and Infrastructure	Decarbonised Transport Strategy	Assurance	High	Planned		To review the effectiveness of the delivery of the decarbonised transport strategy.
83	4	4	Economy, Environment, and Infrastructure	Financial Procedures in Libraries	Assurance	High	Planned		To review the financial procedures in place over Libraries in Gloucestershire.
84	1	1	Economy, Environment, and Infrastructure	Growth Hub	Assurance	Medium	Final Report Issued		Grant Review.
85	2		Economy, Environment, and Infrastructure	Local Transport Capital Funding	Assurance	Medium	Planned		Grant Review.
86	2		Economy, Environment, and Infrastructure	Local Transport Capital Funding - Traffic Signals	Assurance	Medium	Planned		Grant Review.
87	2		Economy, Environment, and Infrastructure	Pothole Fund	Assurance	Medium	Planned		Grant Review.

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88	2		Economy, Environment, and Infrastructure	A46 Coopers Hill	Assurance	Medium	Planned		Grant Review.
89	2		Economy, Environment, and Infrastructure	Additional Highways Maintenance	Assurance	Medium	Planned		Grant Review.
90	2		Economy, Environment, and Infrastructure	Bus Subsidy ring-fenced grant (BSOG)	Assurance	Medium	Planned		Grant Review.
91	1		Economy, Environment, and Infrastructure	Highways Value for Money of Atkins Contract	Assurance	High	Planned		To review the value for money obtained by the Atkins Contract.
92	1		Economy, Environment, and Infrastructure	Financial Controls over waste recycling and trading	Assurance	High	Planned		To review the effectiveness of the financial controls over waste recycling and trading.
93	3		Economy, Environment, and Infrastructure	M5 Junction 10 Project Cost Reporting	Assurance	High	Planned		To review the accuracy and timeliness of project cost reporting of the M5 Junction 10 project.
94	4		Economy, Environment, and Infrastructure	Climate Change	Assurance	High	Planned		To review the effectiveness of the delivery of the climate change strategy.
95	4		Economy, Environment, and Infrastructure	Short Term Transport Arrangements Follow-up	Assurance	High	Planned		To follow up recommendations made the Procurement of Short-Term Transport Audit Report.
96	2		Community Safety	Fire and Rescue Authorities Grant	Assurance	Medium	Final Report Issued		Grant audit.
97	TBC		Community Safety	Community Safety HMICFRS Improvement Plan	Consultancy		Planned		Targeted verification to confirm reported improvement action plan milestones have been reached the audit will focus on specific areas of the plan where this process can add value to the work being undertaken.
98	2		Community Safety	Civil Protection	Assurance	Medium	Planned		Review and assessment of the risks associated with the work of the Civil Protection Team.
99	4		Community Safety	Coroners	Assurance	High	Planned		Review and assessment of the risks associated with the work of the Coroners Department.
100	3		Community Safety	Trading Standards	Assurance	High	Planned		An audit of Trading Standards to focus on the oversight of contract spend.
<b>Work Planned for Throughout 2023-24</b>									
101	1-4		Children's Services	Local Authority Maintained Schools (LAMS) 2023-24	Assurance	High	Ongoing	Ongoing	LAMS planning and risk assessment completed. The first tranche of LAMS audits were progressed in the 2022-23 Autumn term.
102	1-4		Counter Fraud	Counter Fraud	Assurance	High	Ongoing	Ongoing	Counter Fraud activity progresses throughout the year and is reported to each Committee.

**Key:**

	The audit has started or will start on time.
	The audit commencement has been or is likely to be delayed
	The audit that is not likely to be undertaken in this financial year

C/F	Carry Forward activity from prior year. Activity in progress on 31st March 2022.
N/A	Not applicable.
TBC	To be confirmed.